

Secretary of State's Office

I, CLYDE L. MILLER, SECRETARY OF STATE OF THE STATE OF UTAH,
DO HEREBY CERTIFY THAT the attached is a full, true and correct copy
of the Articles and Plan of Merger for GENERAL IMPLEMENT DISTRIBUTORS,
INC., AND ARNOLD MACHINERY COMPANY, INC., which was filed in this
office July 1, 1975, with ARNOLD MACHINERY COMPANY as the survivor,

AS APPEARS _____ of record _____ IN MY OFFICE.



IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND

AND AFFIXED THE GREAT SEAL OF THE STATE OF UTAH

AT SALT LAKE CITY, THIS _____ 10th _____ DAY OF

July _____ 19 75

Clyde L. Miller
SECRETARY OF STATE

BY Harold R. Hinton
AUTHORIZED PERSON

ARTICLES OF MERGER

* * * *

GENERAL IMPLEMENT DISTRIBUTORS, INC., a Utah corporation and ARNOLD MACHINERY COMPANY, INC., a Utah corporation, hereby execute these Articles of Merger.

A. Plan of Merger. The plan is attached hereto and by reference made a part hereof.

B. Shares Outstanding. The number of shares outstanding, all of which are common shares, all of which are of one class, and all of which are entitled to vote, are as follows:

General Implement Distributors, Inc. 15,000 shares

Arnold Machinery Company, Inc. 103,622 shares

C. Vote on Plan. The number of shares voted for and against such plan as to each corporation are as follows:

General Implement Distributors, Inc.

For 14,787 Against 0

Arnold Machinery Company, Inc.

For 81,106 Against 0

D. Name of Surviving Corporation. The name of the surviving corporation is changed to ARNOLD MACHINERY COMPANY.

DATED this 27 day of June, 1975.

GENERAL IMPLEMENT DISTRIBUTORS, INC. ARNOLD MACHINERY COMPANY, INC.

By: Scott Wallace
Vice President

By: Robert L. Arnold
President

Al Pond
Secretary

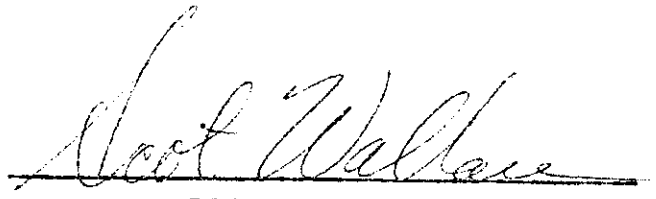
Al Pond
Secretary

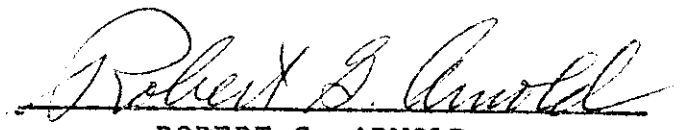
BRAYTON, LOWE & HURLEY
ATTORNEYS AND COUNSELORS
WALKER BANK BUILDING
SALT LAKE CITY, UTAH

STATE OF UTAH)
 : ss.
COUNTY OF SALT LAKE)

SCOT WALLACE, as Vice President of GENERAL IMPLEMENT DISTRIBUTORS, INC., and ROBERT G. ARNOLD, as President of ARNOLD MACHINERY COMPANY, INC., being first duly sworn each deposes and says:

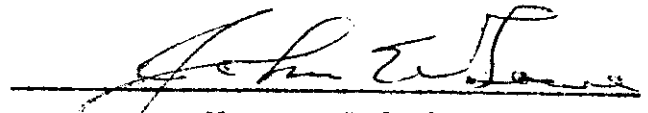
That these Articles of Merger were executed by each of the merging corporations this date and the statements made in these Articles of Merger are true. The Articles of Merger were executed by the officers of each corporation pursuant to the authority of resolutions of the board of each and pursuant to stockholder approval of each.


SCOT WALLACE


ROBERT G. ARNOLD

Subscribed and sworn to before me this 27 day of

, 1975.


Notary Public
Residing at:

My commission expires:

2-22-78

BRAYTON, LOWE & HURLEY
ATTORNEYS AND COUNSELORS
WALKER BANK BUILDING
SALT LAKE CITY, UTAH

PLAN OF MERGER OF
GENERAL IMPLEMENT DISTRIBUTORS, INC.,
A Utah Corporation, into
ARNOLD MACHINERY COMPANY, INC.,
A Utah Corporation

This plan of merger is made this 3rd day of June, 1975, by and between General Implement Distributors, Inc., a Utah corporation, hereinafter called General, and Arnold Machinery Company, Inc., a Utah corporation, hereinafter called Arnold, both having principal offices at Salt Lake City, Utah.

W I T N E S S E T H:

WHEREAS, the total number of shares of stock which General has authority to issue is 25,000 with par value of \$10.00 of which 15,000 are issued and outstanding, and

WHEREAS, the total number of shares of stock which Arnold has authority to issue is 150,000 with no par value of which 106,824 are issued and 103,622 are outstanding, (the difference being 3,202 shares held in the treasury), and

WHEREAS, General and Arnold deem it advisable and in the best interest of both corporations to merge General into Arnold,

NOW, THEREFORE, in consideration of the mutual agreements herein contained, pursuant to a resolution of the directors of each company, and subject to the approval of the stockholders of both companies, it is hereby agreed as follows:

1. Upon the effective date of the merger, General shall be merged into Arnold, Arnold being the continuing and surviving corporation.
2. Upon the effective date of the merger, the name of the surviving corporation shall be Arnold Machinery Company.
3. The certificate of incorporation of Arnold shall, upon the effective date of the merger, be the certificate of incorporation of the surviving corporation without change, except

that the name of the surviving company shall be changed to Arnold Machinery Company instead of Arnold Machinery Company, Inc., and the authorized shares of Arnold shall be increased from 150,000 to 350,000.

4. The by-laws of Arnold upon the effective date of the merger shall be the by-laws of the surviving corporation without change.

5. The board of directors and officers of Arnold in office immediately prior to the effective date of merger shall continue in office for the duration of their term for which they have been elected; with the exception that Frank L. Seal shall be added as a director.

6. Each share of General issued and outstanding immediately prior to the effective date of merger shall be converted into 3.162 shares fully paid and non-assessable shares of Arnold. The presently issued and outstanding shares of Arnold shall remain issued and outstanding. No fractional shares shall be issued. Shares shall be issued only to the largest whole number of shares and any fractional interest shall be retired by the payment in cash of the value of the fractional share, based upon a valuation of \$18.50 for a whole share of Arnold.

7. This plan of merger shall be submitted to the stockholders of both companies for their adoption or rejection.

8. In the event that this plan of merger is approved by the stockholders of both companies, the officers of each shall cause to be filed all documents required to effectuate the merger.

9. Inasmuch as General has heretofore been operating as a non-wholly-owned subsidiary of Arnold, and inasmuch as, therefore, the conditions of the two companies are known to each, no representations nor warranties are made herein by either company to the other.

10. This agreement constitutes the entire understanding between the parties. It shall become effective upon approval by the stockholders of both companies and the filing of the articles of merger pursuant hereto.

IN WITNESS WHEREOF, the parties have set their hands the day and year first above written.

GENERAL IMPLEMENT DISTRIBUTORS, INC.

By: Frank L. Seal
President

ATTEST:
WITNESS:

AS Pond
Secretary

Patience D. Case

ARNOLD MACHINERY COMPANY

By: Robert L. Arnold
President

ATTEST:
WITNESS:

AS Pond
Secretary

Patience D. Case